

Agenda

Audit & Control Committee

May 16, 2019, 8:35 a.m., Room 331

Gerace Office Building, Mayville, NY

- A. Call to Order
- B. Approval of Minutes (04/18/19)
- C. Privilege of the Floor
 1. Local Law Intro. 2-19 – A Local Law Amending Local Law 6-13 of the County of Chautauqua Imposing a Tax on the Occupancy of Hotel or Motel Rooms
 2. Proposed Resolution - Adjust D5112 – Capital Improvement Accounts
 3. Proposed Resolution – Authorize Supplemental Agreement No. 2 w/ NYSDOT for PIN 5759.84
 4. Proposed Resolution – Authorize Agreement w/ NYSDOT for Performance of Federal-Aid Project PIN 5762.49
 5. Proposed Resolution - Accepting Donation of Funds from the Chautauqua County Health Network (CCHN) for Complete Streets Projects
 6. Proposed Resolution – Support of Vehicle Leasing and Fleet Management Service Agreements
 7. Proposed Resolution – Authorize Transfer of Tax Foreclosure Properties to Jamestown Urban Renewal Agency (JURA)
 8. Proposed Resolution – Authorize Transfer of Tax Foreclosure Property in the Village of Westfield
 9. Proposed Resolution – Distribution of Mortgage Taxes
 10. Proposed Resolution – Authorize Execution of Agreement with Cattaraugus County Sheriff
 11. Proposed Resolution – Authorize Execution of New York State Division of Criminal Justice Services Grant – Southern Tier Regional Drug Task Force FY18

12. Proposed Resolution – Authorize Acceptance of Funds from New York State Office for the Aging to Address Unmet Customer Needs
13. Proposed Resolution – To Accept New York State Department of Health 2019-20 Maternal and Infant Community Health Collaboratives Community Health Worker Expansion Project Grant
14. Proposed Resolution - Amend 2019 Budget Appropriations – Emergency Services
15. Proposed Resolution – Accept New York State Department of State Local Waterfront Revitalization Program Grant Funds for Kayak Launches
16. Proposed Resolution – Acceptance of New York State Energy Research and Development Authority Clean Energy Community Grant
17. Proposed Resolution - Authorizing SEQRA Review of Waterways Panel 2020 2% Occupancy Tax Recommendations
18. Proposed Resolution – Authorize Use of 3% Occupancy Tax Monies to Support the Chautauqua Lake Pops by the Shore Series in Mayville
19. Proposed Resolution - A Resolution Authorizing Various Capital Projects in and for the County of Chautauqua, New York, at a Total Maximum Estimated Cost of \$5,260,363, and Authorizing the Issuance of \$3,242,863 Bonds of said County to Pay Costs Thereof
20. Proposed Resolution - Investment Policy for the County of Chautauqua
21. Proposed Resolution - Authorize Review of Current Investment Holdings
22. Discussion - Internal Audit Results – Legislator Nazzaro
23. Discussion - Amend Administrative Code – “Definition of Capital Project”
24. Other

LOCAL LAW
INTRODUCTORY NUMBER 2-19
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 6-13 OF THE COUNTY OF CHAUTAUQUA
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL OR MOTEL ROOMS

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York,
as follows:

1. Purpose. The purpose of this local law is to clarify and streamline provisions of the Occupancy Tax Local Law relating to rentals booked through third parties, including, but not limited to, Airbnb, Flipkey, Homeaway, VRBO, and realtors.

2. Amendments of Local Law 6-13 of the County of Chautauqua.

a. Section 3(1) of Local Law 6-13 is hereby amended to read as follows:

1. Definitions.

When used in this local law, the following terms shall mean:

(a) Person. An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

(b) Operator. Any person operating a hotel or motel in the County of Chautauqua, including but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, management company, booking company, or any other person otherwise operating such hotel or motel.

(c) Hotel/Motel. A building or portion of it, which is used for the lodging of guests on an overnight basis for greater than fourteen (14) days per calendar year, and which is advertised in any manner for such use. The term "hotel" or "motel" shall include, but not be limited to, apartment hotels, motor courts or inns, boarding houses, cottages, apartments, condominiums and those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.

(d) Occupancy. The use or possession, or the right to use or possession of any room in a hotel or motel.

(e) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel or motel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

(f) Permanent Resident. Any Occupant of any room or rooms in a hotel or motel for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

- (g) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise.
- (h) Room. Any room or rooms of any kind in any part or portion of a hotel or motel, which is available for or let out for any purpose other than a place of assembly.
- (i) Return. Any return filed or required to be filed as herein provided.
- (j) Director of Finance. The Director of Finance of Chautauqua County.
- (k) Booking Company. A person collecting rent for a room or rooms in a hotel/motel via an on-line platform or otherwise, including, but not limited to entities such as Airbnb, FlipKey, Homeaway, VRBO, and realtors.

b. Section 3(6) of Local Law 6-13 is hereby amended to read as follows:

6. Registration.

Within ten (10) days after the effective date of this local law, or in the case of Operators commencing business after such effective date, within three (3) days after such commencement or opening, every Operator shall file with the Director of Finance a certificate of registration in a form prescribed by the Director of Finance. The Director of Finance shall within five (5) days after such registration issue without charge to each Operator a certificate of authority empowering such Operator to collect the tax from the Occupant. For Operators other than booking companies, and a duplicate thereof certificate will be issued for each additional hotel or motel of such Operator. Except in the case of certificates issued to booking companies, each certificate or duplicate shall state the hotel or motel to which it is applicable. Such certificate of authority shall be prominently displayed by the Operator in such manner that it may be seen and come to the notice of all Occupants and persons seeking occupancy. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Director of Finance upon the cessation of business at the hotel(s) or motel(s) for which it is being issued ~~named~~ or upon ~~its~~ the sale or transfer of a named hotel or motel.

c. Section 3(7) of Local Law 6-13 is hereby amended to read as follows:

7. Administration and Collection.

(a) The tax imposed by this local law shall be administered and collected by the Director of Finance, or such other fiscal officers of the County as he or she may designate, by such means and in such manner as other taxes which are now collected and administered by such officers or as otherwise provided by this local law.

(b) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the Operator. The tax shall be paid by the Occupant to the Operator as trustee for and on account of the County, and the Operator shall be personally liable for the tax collected or required to be collected under this local law. The Operator shall have the same right in respect to collecting the tax from the Occupant, or in respect to nonpayment of the tax by the Occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that s/he may have in the event of non-payment of rent by the Occupant; provided, however, that the Director of

Finance or other fiscal officer or officers, employees or agents duly designated by him or her shall be joined as a party in any action or proceeding brought by the Operator to collect or enforce collection of the tax.

(c) Where the Occupant has failed to pay and the Operator has failed to collect a tax as imposed by this local law, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the Occupant directly to the Director of Finance, and it shall be the duty of the Occupant to file a return thereof with the Director of Finance and to pay the tax imposed thereon to the County Director of Finance within fifteen (15) days after such tax was due.

(d) The Director of Finance may, whenever he or she deems it necessary for the proper enforcement of this local law, provide by regulation that the Occupant shall file returns and pay directly to the Director of Finance the tax herein imposed, at such times as returns are required to be filed and payment made over by the Operator.

(e) The tax imposed by this local law shall be paid upon any occupancy on and after January 1, 2008, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after January 1, 2008. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Director of Finance may by regulation provide for credit and/or refund of the amount of such tax upon application therefor as provided in subsection thirteen of Section 3 this local law.

(f) For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the Operator, except that, where by regulation pursuant to subdivision seven (d) of this section, an Occupant is required to file returns and pay directly to the Director of Finance the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the Occupant. Where an Occupant claims exemption from the tax under the provisions of subdivision four of this section, the rent shall be deemed taxable hereunder unless the Operator shall receive from the Occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the Occupant is its agent, representative, or employee, together with a certificate executed by the Occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the Occupant's duties as a representative of such corporation or association. Where deemed necessary by the Operator, he may further require that any Occupant claiming exemption from the tax furnish a copy of a certificate issued by the Director of Finance of the Occupant, certifying that the corporation or association herein named is exempt from the tax under subdivision four of this section.

(g) When a person rents room(s) through a booking company, the person and the booking company are deemed to be co-Operators, but it shall be permissible for a booking company to file tax returns and make payment of tax on behalf of the person as to rental transactions handled by the booking company. With the approval of the County Executive, a booking company may make payment of tax on behalf of a person without filing a tax return, and without specifically identifying the person(s) upon whose behalf the tax was paid, but in such

case, the person(s) for whom the booking company paid the tax shall remain responsible for filing a tax return indicating the amount of tax expected to be paid by the booking company.

3. Effective Date. This Local Law shall take effect upon filing with the Secretary of State.

Sponsors: Legislators Chagnon and Nazzaro

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB – 5/1/19
KMW 5.1.19
SMA 5/1/19
KD 5/3/19
KLC 5/3/19
GMB 5-3-19

TITLE: Adjust D5112-Capital Improvement Accounts

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, Chautauqua County’s transportation system, which includes roads and bridges, is essential to everyone and it contributes to economic development, job creation and to quality of life; and

WHEREAS, proper maintenance and funding are essential to keeping our roads and bridges in good repair; and

WHEREAS, the Chautauqua County capital budget includes \$3,735,030 in CHIPS funding for capital improvement; and

WHEREAS, New York State has adjusted the 2019-2020 CHIPS appropriations for Chautauqua County to \$3,726,171.28; and

WHEREAS, the Chautauqua County capital budget includes \$852,557 in PAVE-NY funding for capital improvement; and

WHEREAS, New York State has adjusted the 2019-2020 PAVE-NY appropriations for Chautauqua County to \$850,535.68; and

WHEREAS, the County’s budget should be amended to conform to these adjustments to funding; now therefore be it

RESOLVED, That the County Executive be and hereby is authorized to execute all necessary documents on behalf of Chautauqua County with New York State, in connection with the funding; and be it further

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following budgetary changes:

<u>DECREASE REVENUE ACCOUNT:</u>		
D.5112.390.R350.1000	New York State Aid CHIPS	\$8,858
<u>DECREASE REVENUE ACCOUNT:</u>		
D.5112.391.R350.PAVE	New York State Aid-PAVE-NY	\$2,021
<u>DECREASE APPROPRIATION ACCOUNT:</u>		
D.5112.390.4	Contractual-County Bridge Program	\$8,858
<u>DECREASE APPROPRIATION ACCOUNT:</u>		
D.5112.391.4	Contractual-Highway Improvements	\$2,021

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB 5/1/19 KMW 5.1.19 SMA 5/1/19 KD 5/3/19 KLC 5/3/19 GMB 5-3-19

TITLE: Authorize Supplemental Agreement No.2 with NYSDOT for PIN 5759.84

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, Resolution 134-15 and Resolution 200-16 approved a project for the Replacement of the Harrison Street Bridge over Chadakoin River, in the City of Jamestown, Chautauqua County, PIN 5759.84 (the Project) and committed 100% of the Project's total cost; and

WHEREAS, the total cost is now estimated at \$3,463,450 to be borne at the ratio of 80% Federal funds and 20% State funds; and

WHEREAS, the County of Chautauqua desires to advance the Project by making a commitment of 100% of the additional Non-Federal Share for the Project's cost; and

WHEREAS, it is anticipated that New York State will provide reimbursement to the County equal to 100% of the Non-Federal share; now therefore be it

RESOLVED, that the County Legislature of the County of Chautauqua hereby approves the advancement of the above-subject Project; and it is further

RESOLVED, That in the event the amount required to pay the full Federal and Non-Federal shares of the cost of the Project's Phases exceeds the amount appropriated above, the County of Chautauqua shall convene its Legislature as soon as possible to appropriate said excess amount immediately upon the notification by the New York State Department of Transportation thereof; and it is further

RESOLVED, That the County Executive of the County of Chautauqua be and is hereby authorized to execute all necessary agreements, certifications and/or reimbursement requests for Federal Aid on behalf of the County of Chautauqua with the New York State Department of Transportation in connection with the advancement or approval of the Project and providing for the administration of the Project and the Municipality's first instance funding of Project costs and permanent funding of the local share of Federal-Aid eligible Project costs and all Project costs within appropriations therefore that are not so eligible; and it is further

RESOLVED, That a certified copy of this Resolution be filed with the New York State Commissioner of Transportation by attaching it to any necessary Agreement in connection with the Project; and it is further

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the Capital budget:

INCREASE CAPITAL APPROPRIATION ACCOUNT:

D.5112.389.4 Contractual – Capital Improvements, Bridge Programs (Funded) \$3,138,450

INCREASE CAPITAL REVENUE ACCOUNT:

D.5112.389.R458.9002 Federal Aid: Surface Transp Program \$2,510,760

INCREASE CAPITAL REVENUE ACCOUNT:

D.5112.389.R359.7000 New York State Aid – Transport Capital \$627,690

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB 4/30/19
KMW 5.1.19
SMA 5/1/19
KD 5/3/19
KLC 5/3/19
GMB 5-3-19

TITLE: Authorize Agreement with NY State DOT for Performance of Federal-Aid Project
PIN 5762.49

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, a Bridge Painting project for BINS 3325590, 3326140, 3325910, 3323930, 3325760 and 3325770 in the Towns of Sherman, Villenova, Chautauqua, Stockton, and Village of Sinclairville (the Project) is eligible for funding under Title 23 U.S. Code, as amended, that calls for the apportionment of the costs of such program, now estimated to be \$680,000 to be borne at the \$544,000 Federal funds and \$102,000 State Marchiselli funds and \$34,000 Local funds; and

WHEREAS, the County of Chautauqua desires to advance the Project by making a commitment of 100% of the Non-Federal share of the costs of the Project PIN 5762.49; and

WHEREAS, the local share is currently calculated to be \$34,000 and can be covered with existing funding in account D.5112.390; now therefore be it

RESOLVED, That the County Legislature of the County of Chautauqua hereby approves the above-subject Project; and it is further

RESOLVED, That the County Legislature of the County of Chautauqua hereby authorizes the County of Chautauqua to pay in the first instance 100% of the Federal and Non-Federal shares of the cost of the Project or portions thereof; and it is further

RESOLVED, That in the event the full federal and nonfederal share costs of the Project exceed the amount appropriated above, the County of Chautauqua shall convene its Legislature as soon as possible to appropriate said excess amount immediately upon the notification by the New York State Department of Transportation thereof; and it is further

RESOLVED, That the County Executive of the County of Chautauqua be and is hereby authorized to execute all necessary Agreements, certifications or reimbursement requests for Federal Aid on behalf of the County of Chautauqua with the New York State Department of Transportation in connection with the advancement or approval of the Project and providing for the administration of the Project and the Municipality's first instance funding of Project costs and permanent funding of the local share of Federal-Aid eligible Project costs and all Project costs within appropriations therefore that are not so eligible; and it is further

RESOLVED, That a certified copy of this Resolution be filed with the New York State Commissioner of Transportation by attaching it to any necessary Agreement in connection with the Project; and it is further

RESOLVED, That this Resolution shall take effect immediately and that the Director of Finance is directed to make the following changes to the Capital Budget:

INCREASE CAPITAL APPROPRIATION ACCOUNT:

D.5112.389.4 Contractual – Capital Improvements, Bridge Programs (Funded) \$680,000

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

DECREASE CAPITAL APPROPRIATION ACCOUNT:

D.5112.390.4 Contractual – Capital Improvements, County Bridge Program \$34,000

INCREASE CAPITAL REVENUE ACCOUNT:

D.5112.389.R458.9002 Federal Aid: Surface Transp Program \$544,000

INCREASE CAPITAL REVENUE ACCOUNT:

D.5112.389.R358.9003 New York State Marchiselli \$102,000

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

BPB – 5/6/19
KMW 5.6.19
SMA 5/6/19
KMD 5/6/19
KLC 5/7/19
GMB 5/7/19

TITLE: Accepting Donation of Funds from the Chautauqua County Health Network (CCHN) for Complete Streets Projects

BY: Public Facilities and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, the Chautauqua County Health Network (CCHN) has grant funds in an amount not to exceed \$13,000.00 available for projects which further goals of the Creating Healthy Schools and Communities (CHSC) initiative; and

WHEREAS, CCHN and County officials have identified opportunities for the County to further CHSC goals via activities which support pedestrian and bicycle use of roadways, such as installation of roadway striping, signage, crosswalks and curb cuts in Cassadaga, Dunkirk, and Jamestown, NY; and

WHEREAS, grant funds are available for the provision and/or purchase of supplies and materials to be used in such projects, which supplies and materials will be installed and applied by DPF staff consistent with the County’s Complete Streets program; and

WHEREAS, projects funded by the CHSC grant must be completed by September 2019; and

WHEREAS, pursuant to County Law § 215, the County Legislature is authorized to accept gifts of real and personal property for lawful county purposes; therefore be it

RESOLVED, That the Chautauqua County Legislature hereby authorizes the County Executive and the Department of Public Facilities to accept from CCHN grant funds and grant-related materials which further CHSC initiative goals.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

SMA 5/2/19 KD 5/3/19 KLC 5/3/19 GMB 5-3-19

TITLE: Support of Vehicle Leasing and Fleet Management Service Agreements

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello, Legislator Pierre Chagnon,
and Legislator Charles Nazzaro

WHEREAS, the County owns many vehicles in its inventory ranging greatly in size, frequency of usage, type, and purpose; and

WHEREAS, it is the charge and responsibility of every department in County government to constantly pursue methods that reduce costs while providing safe and reliable services to our constituents and customers, both internal and external; and

WHEREAS, the County issued a request for proposals for vehicle leasing and fleet management services to afford County departments the alternative of leasing vehicles when most beneficial to the County, and to provide ongoing management of the County's vehicle inventory based on usage and market conditions; now therefore be it

RESOLVED, That within authorized budget appropriations, the County Legislature supports County government departments and agencies utilizing vehicle leasing and fleet management services to optimize the County's vehicle inventory for the benefit of the County.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

SMA 5/2/19 KD 5/3/19 KLC 5/3/19 GMB 5-3-19

TITLE: Authorize Transfer of Tax Foreclosure Properties to Jamestown Urban Renewal Agency (JURA)

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, pursuant to Resolution 110-17 that adopted the County's Tax Foreclosure Policy, upon receipt of a request from the County of Chautauqua Industrial Development Agency (CCIDA) or other local development organization received by the County on or before the last day for redemption, the County shall transfer property acquired through tax foreclosure to the CCIDA or a local development organization, subject to terms and conditions approved by the County Legislature; and

WHEREAS, the County has acquired through tax foreclosure proceedings two adjoining parcels in the City of Jamestown located on Winsor Street and Crescent Street; and

WHEREAS, the Jamestown Urban Renewal Agency (JURA) has conducted a demolition on one of the two parcels at a cost of \$33,862.75, and will be completing a demolition on the second parcel upon completion of asbestos abatement; and

WHEREAS, JURA has requested that the County convey both parcels to JURA for future development; therefore be it

RESOLVED, That the County Executive is authorized and empowered to execute all necessary documents to transfer the following tax foreclosure properties to JURA for \$1.00 each, with JURA responsible for all applicable real estate taxes and assessments commencing with the 2019-20 school taxes:

387.08-2-40	222 Winsor Street
387.08-2-37	108 Crescent Street

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CHAUTAUQUA COUNTY
RESOLUTION NO. _____

SMA 5/2/19 KD 5/3/19 KLC 5/3/19 GMB 5-3-19

TITLE: Authorize Transfer of Tax Foreclosure Property in the Village of Westfield

BY: Administrative Services, Planning & Economic Development, and Audit & Control Committees

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, pursuant to Resolution 110-17 that adopted the County's Tax Foreclosure Policy, upon receipt of a request from the County of Chautauqua Industrial Development Agency (CCIDA) or other local development organization received by the County on or before the last day for redemption, the County shall transfer property acquired through tax foreclosure to the CCIDA or a local development organization, subject to terms and conditions approved by the County Legislature; and

WHEREAS, a tax delinquent property in the Village of Westfield designated on the Chautauqua County Tax Map as Section 192.84, Block 1, Lot 32, and located at 71 East Main Street (the "Land"), was subject to a mortgage held by CCIDA; and

WHEREAS, CCIDA has requested in writing that the County convey the Land to CCIDA, in order to allow CCIDA to protect its mortgage interest; now therefore be it

RESOLVED, That the County Executive is authorized to transfer the Land to CCIDA or its affiliated designee, for the full amount of outstanding taxes, interest, and penalties, and execute all documents necessary to complete the conveyance.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

JEC 4/29/19 SMA 4/29/19 KMD 4/30/19 GMB 5-1-19

TITLE: Distribution of Mortgage Taxes

BY: Administrative Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

RESOLVED, That the Clerk of the County Legislature of Chautauqua County be and hereby is authorized and directed to compute the amount of Mortgage Tax monies due the various municipalities under Section 261 of the Tax Law and to draw the warrant or order on the Director of Finance for the distribution to said municipalities of all monies due pursuant to said act and to do all things required to be done by the Board of Legislators as required by Law:

October 1, 2018 through March 31, 2019

TOWNS		CITIES	
Arkwright	5,403.56	Dunkirk	22,210.25
Busti	35,291.76	Jamestown	81,498.69
Carroll	10,512.80		
Charlotte	4,208.32	TOTAL	\$103,708.94
Chautauqua	51,884.87		
Cherry Creek	1,161.37		
Clymer	6,388.03		
Dunkirk	11,533.27		
Ellery	35,827.25	Bemus Point	2,402.36
Ellicott	51,680.03	Brocton	1,446.75
Ellington	10,519.34	Cassadaga	1,108.19
French Creek	10,152.44	Celoron	3,409.02
Gerry	9,652.26	Falconer	6,013.04
Hanover	29,330.18	Fredonia	21,096.76
Harmony	8,295.87	Lakewood	10,568.50
Kiantone	13,966.73	Mayville	4,070.90
Mina	16,041.61	Panama	987.74
North Harmony	24,335.24	Sherman	875.70
Poland	10,179.88	Silver Creek	3,391.07
Pomfret	41,014.44	Sinclairville	899.12
Portland	15,806.71	Westfield	11,032.91
Ripley	5,225.22		
Sheridan	14,678.76		
Sherman	4,921.35		
Stockton	6,135.43	TOTAL	\$67,302.06
Villanova	4,879.72		
Westfield	29,808.90		
TOTAL	\$468,835.34		

GRAND TOTAL **\$639,846.34**

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CHAUTAUQUA COUNTY
RESOLUTION NO. _____

DWB 4/26/2019
TMT 4/26/2019
SMA 4/26/19
KMD 4/30/19
GMB 5-1-19

TITLE: Authorize Execution of Agreement with Cattaraugus County Sheriff

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, Chautauqua County and Cattaraugus County have a long history of law enforcement cooperation; and

WHEREAS, such cooperation includes a cooperative Explosive Ordnance Demolition Team (“Bomb Squad”) including from Deputies of both departments; and

WHEREAS, New York State Department of Homeland Security provides grant funds to Chautauqua County to operate the multi-county Team; and

WHEREAS, this grant is included in the 2019 Budget so no budget amendments are needed; now therefore be it

RESOLVED, That the County Executive and County Sheriff are authorized to enter into an agreement with Cattaraugus County for training funds in an amount not to exceed \$11,000 for Cattaraugus County Deputy Sheriff Bomb School Training.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CHAUTAUQUA COUNTY
RESOLUTION NO. _____

DWB 4/26/2019
TMT 4/26/2019
SMA 4/26/19
KMD 4/30/19
GMB 5-1-19

TITLE: Authorize Execution of New York State Division of Criminal Justice Services Grant – Southern Tier Regional Drug Task Force FY18

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, the Chautauqua County Office of the Sheriff received notice the New York State Division of Criminal Justice Services approved the application submitted for Narcotic Control; and

WHEREAS, the State of New York will provide funding in the amount of \$75,000.00, with no local funds, for contract period from January 1, 2019 to December 31, 2019; and

WHEREAS, this grant is included in the 2019 Budget so no budget amendments are needed; now therefore be it

RESOLVED, That the County Executive is authorized to execute an agreement with the New York State Division of Criminal Justice Services to secure the grant funding.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

MS 5/6/19
ABC 5/7/19
SMA 5/7/19
KMD 5/7/19
KLC 5/7/19
GMB 5/7/19

TITLE: Authorize Acceptance of Funds from New York State Office for the Aging to Address Unmet Customer Needs

BY: Human Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, the Chautauqua County Office for the Aging (OFA) is the recipient of \$478,965 from the New York State Office for the Aging (NYSOFA) for 2019-2020; and

WHEREAS, such funds are to be utilized to provide case management, meals, home care, home repairs, and other needs and services to customers on OFA’s waiting list for services; and

WHEREAS, such funds shall be reoccurring in future years provided OFA spends its allocation each year on OFA customers’ unmet needs; and

WHEREAS, such funds are not included in the 2019 Budget; now therefore, be it

RESOLVED, That Chautauqua County accepts \$478,965 from NYSOFA to provide various services to address OFA customers’ unmet needs; and be it further

RESOLVED, That the County Executive is hereby authorized to execute any and all agreements with New York State to obtain these funds; and be it further

RESOLVED, That the Director of Finance is authorized to establish the appropriate accounts and directed to make the following changes to the 2019 Budget:

INCREASE REVENUE ACCOUNT:

A.6772.----.R377.2000	New York State Aid—OFA	\$336,286
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INCREASE APPROPRIATION ACCOUNTS:

A.6772.----.1	Personal Services - Office for the Aging	\$ 36,092
A.6772.----.8	Employee Benefits - Office for the Aging	\$ 26,985
A.6772.----.4	Contractual - Office for the Aging	<u>\$273,209</u>
	Total	\$336,286

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

CLS 5/9/19
KMW 5.9.19
SMA 5/9/19
KMD 5/9/19
KLC 5/9/19
GMB 5/9/19

TITLE: To Accept New York State Department of Health 2019-20 Maternal and Infant Community Health Collaboratives Community Health Worker Expansion Project Grant

BY: Human Services and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, the New York State Department of Health (NYSDOH) has awarded funds to the Chautauqua County Department of Health and Human Services to support Maternal and Infant Community Health Collaboratives (MICHC) activities for the period 8/1/19- 9/30/20 in the amount of \$117,714; and

WHEREAS, the 2019 Chautauqua County Adopted Budget must be adjusted to include awarded funds of \$42,041 applicable to the 2019 budget year; now, therefore be it

RESOLVED, That the County Executive is hereby authorized to enter into agreements with the NYSDOH for program funding for so long as the County Department of Health and Human Services continues to be eligible for program funds; and be it further

RESOLVED, That the County Executive is hereby authorized to execute any additional documentation, amendments, or addenda necessary to effectuate County's receipt of such funds; and be it further

RESOLVED, That the Director of Finance is authorized and directed to make the following changes to the 2019 budget:

INCREASE REVENUE ACCOUNT:

A.4010.NURS.R340.1000 New York State Aid–Public Health Grant \$42,041

INCREASE APPROPRIATION ACCOUNT:

A.4010.NURS.4 Contractual – Public Health Administration-
Nursing \$42,041

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

JCG 4/30/19
TMT 05/06/2019
SMA 5/6/19
KMD 5/6/19
KLC 5/7/19
GMB 5/7/19

TITLE: Amend 2019 Budget Appropriations– Emergency Services

BY: Public Safety and Audit & Control Committees:

AT THE REQUEST OF: County Executive George Borrello:

WHEREAS, some Emergency Services department expenses are expected to exceed initial budgetary estimates, as well as some appropriations are expected to have a surplus; now therefore it be

RESOLVED, That the Director of Finance is hereby authorized and directed to make the following changes to the 2019 budget:

INCREASE APPROPRIATION ACCOUNT:

A.3010.----.4	Contractual - Emergency Services	\$16,500
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DECREASE APPROPRIATION ACCOUNT:

A.3010.----.2	Equipment – Emergency Services	\$16,500
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

DWM 4-17-19
ABC 4.25.19
SMA 4-25-19
KMD 4/25/19
KLC 4/26/19
GMB 5-1-19

TITLE: Accept New York State Department of State Local Waterfront Revitalization Program Grant Funds for Kayak Launches

BY: Planning & Economic Development and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, Chautauqua County is blessed with many sources of fresh water, including several smaller lakes, streams and tributaries, Chautauqua Lake, and Lake Erie; and

WHEREAS, Chautauqua County Comprehensive Plan: *Chautauqua 20/20* seeks to capitalize on the County's natural assets, especially its water sources, in order to grow the economy and improve the quality of life for its visitors and residents; and

WHEREAS, Governor Cuomo launched the Regional Economic Development Councils and the Consolidated Funding Application (CFA) to provide each region with the tools to create and implement its own roadmap for economic prosperity and job creation, and this community-based model uses local assets to drive local economic growth; and

WHEREAS, kayaking is a growing and popular waterway sport but Chautauqua County lacks formal launches designed for kayaks, and the installation of kayak launches at key waterway locations would enhance the County's tourism economy and act as an additional draw for visitors; and

WHEREAS, the Division of Planning and Community Development, on behalf of the City of Dunkirk, Village of Silver Creek, Towns of Westfield and Hanover, and the Chautauqua Watershed Conservancy, submitted a grant application to the New York State Department of State Local Waterfront Revitalization Program (NYS DOS LWRP), under Title 11 of the Environmental Protection Fund, for the installation of kayak launches at waterfront sites throughout the County (the "Project"); and

WHEREAS, County was successful in its application for the Project, the total cost of which is \$97,540, and received a letter from the NYS DOS LWRP awarding \$73,155 (# 79986) in grant funds toward the Project; and

WHEREAS, the Division of Planning and Community Development has committed \$4,715 in in-kind staff time to administer the grant, and each of the grant partners agreed to contribute funding for the remaining cash contribution; therefore be it

RESOLVED, That the County Executive is hereby authorized to officially accept the NYS DOS LWRP grant funding in the amount of \$73,155, and execute all agreements necessary to implement the Project; and further be it

RESOLVED, That the Director of Finance is authorized and directed to make the following changes to the 2019 Capital Budget:

ESTABLISH AND INCREASE APPROPRIATION ACCOUNT:

H.8020.37006.4	Contractual—Planning, Kayak Launches (2019)	\$92,825
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ESTABLISH AND INCREASE REVENUE ACCOUNTS:

H.8020.37006.R389.7000	New York State Aid—	
	Culture & Rec Capital Grants	\$73,155
H.8020.37006.R208.9000	Departmental Income—	
	Other Culture & Recreation Income	<u>\$19,670</u>
	Total	\$92,825

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

DWM 4-17-19
ABC 4.25.19
SMA 4-25-19
KMD 4/25/19
KLC 4/26/19
GMB 5-1-19

TITLE: Acceptance of New York State Energy Research and Development Authority Clean Energy Community Grant

BY: Planning and Economic Development & Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, the reduction of greenhouse gas emissions and the advancement of energy efficiency are priorities for the County; and

WHEREAS, the Chautauqua County Division of Planning and Community Development and the Department of Public Facilities committed staff to undertake a series of programs, which ultimately led to Chautauqua County’s designation as a “Clean Energy Community” (CEC); and

WHEREAS, the CEC designation made Chautauqua County eligible for a New York State Research and Development Authority (NYSERDA) Clean Energy Community Grant in the amount of \$150,000, which requires no local match; and

WHEREAS, Chautauqua County submitted a grant proposal to NYSERDA for clean energy improvements to County facilities and the County’s vehicle fleet, which was accepted by NYSERDA; therefore be it

RESOLVED, That the Chautauqua County Legislature accepts the NYSERDA Clean Energy Community Grant in the amount of \$150,000; and be it further

RESOLVED, That the County Executive is hereby authorized to establish accounts and enter into any and all contracts necessary to implement the terms of this resolution; and be it further

RESOLVED, That the Director of Finance is authorized and directed to make the following amendment to the 2019 Capital Budget:

ESTABLISH AND INCREASE APPROPRIATION ACCOUNT:

H.8020.37005.4	Contractual—Planning, Clean Energy Community Grant (2019)	\$150,000
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ESTABLISH AND INCREASE REVENUE ACCOUNT:

H.8020.37005.R389.7000	New York State Aid— Cultural & Rec Capital Grants	\$150,000
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APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive **Date**

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

DWM 4-18-19
ABC 4.25.19
SMA 4-25-19
KMD 4/25/19
KLC 4/26/19
GMB 5-1-19

TITLE: Authorizing SEQRA Review of Waterways Panel 2020 2% Occupancy Tax Recommendations

BY: Planning & Economic Development and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, thirty-one applications for the 2020 round of 2% Occupancy Tax funding for lake and stream protection and enhancement projects were received, and the Waterways Panel has carefully reviewed and prioritized the thirty-one requests; and

WHEREAS, seven of the thirty-one projects submitted for 2% Occupancy Tax funding for the enhancement and protection of waterways have been recommended by the Waterways Panel; therefore be it

RESOLVED, That the Chautauqua County Legislature requests the Division of Planning and Community Development to arrange New York State Environmental Quality Review Act (SEQRA) review of the projects recommended by the Waterways Panel for 2020 2% Occupancy Tax funding as follows:

Project/Agency or Organization	Rank	Amount Requested	Amount Recommended
Mid Knight Holsteins	1	\$40,000	\$40,000
Chedwell	2	\$21,732	\$21,732
Summer Haven	3	\$15,800	\$15,800
Ellicott (Town)	4	\$39,700	\$39,700
Mission Meadows	5	\$34,000	\$34,000
Chautauqua (Town)	6	\$33,250	\$33,250
Boat Stewards	7	\$39,972	\$39,972
Lighthouse Point	8	\$24,136	\$ 0
Morse	9	\$11,612	\$ 0
Park	10	\$10,760	\$ 0
Cooney	11	\$15,280	\$ 0
Pomfret (Town)	12	\$40,000	\$ 0
Hiliker	13	\$21,904	\$ 0
Stott	14	\$33,356	\$ 0
Todczydlowski	15	\$28,272	\$ 0
Giacchino	16	\$20,164	\$ 0
Miller (Paul)	17	\$45,432	\$ 0
Burns	18	\$34,700	\$ 0
Dolce	19	\$28,782	\$ 0
Montgomery	20	\$16,662	\$ 0

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VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

Harvey	21	\$24,660	\$ 0
Reinhardt	22	\$34,632	\$ 0
Smith	23	\$19,822	\$ 0
Glaser	24	\$19,822	\$ 0
Vahl	25	\$8,942	\$ 0
Mulkins	26	\$9,992	\$ 0
Jackson	27	\$21,740	\$ 0
Avery	28	\$10,262	\$ 0
Weintraub	29	\$20,472	\$ 0
Seymour	30	\$18,320	\$ 0
Miller	31	\$40,000	\$ 0
TOTALS		\$784,178	\$224,454

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

CHAUTAUQUA COUNTY
RESOLUTION NO. _____

MRG 4-29-19
SMA 4-29-19
KMD 4-30-19
GMB 5-1-19

TITLE: Authorize Use of 3% Occupancy Tax Monies to Support the Chautauqua Lake Pops by the Shore Series in Mayville

BY: Planning & Economic Development and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, Chautauqua County's natural assets, especially its lakes, are invaluable settings for hosting events that provide opportunities to enhance the quality of life for Chautauqua County residents while attracting people to the County to spend money; and

WHEREAS, the Bemus Bay Pops series was a very successful event that attracted thousands of people to a waterfront location in Bemus Point to enjoy a series of primarily music-related shows for many years; and

WHEREAS, due to the sale of the Italian Fisherman in February 2018, which owned and leased an adjacent parcel to host the Bemus Bay Pops series, and a decision by the new owners to discontinue the series, the Bemus Bay Pops was discontinued at the Bemus Point location; and

WHEREAS, the Village of Mayville and the original organizers of the Bemus Bay Pops series, Bemus Pops Inc., desire to revive the event, which runs from June through August, in Mayville at a location directly in front of the old rail station building on Village-owned property; and

WHEREAS, the Village of Mayville and Bemus Bay Pops Inc., d/b/a Chautauqua Lake Pops, are currently in urgent need of funding to assist with the up-front costs associated with planning and administering this event; otherwise, it is unlikely that the event will occur at the level planned; and

WHEREAS, Mayville is the County seat, and a gateway for activities to occur on Chautauqua Lake; and

WHEREAS, the economic impact of the Bemus Bay Pops was estimated at over \$10 million a year in the region, as determined by an independent consultant in 2010; and

WHEREAS, the total annual budget for the event is \$450,000, of which approximately \$150,000 has been raised from sponsors to date, with the intent of garnering more financial support through sponsorships and ticket sales; and

WHEREAS, the fund balance in the 3% Occupancy Tax Tourism Promotion Fund is \$30,689; therefore be it

RESOLVED, That the County Legislature hereby authorizes the use of the 3% Occupancy Tax Reserve to assist the Chautauqua Lake Pops in holding the Chautauqua Lake Pops by the Shore series of events from June through August 2019; and be it further

RESOLVED, That the County Executive is authorized to establish accounts and enter into contracts necessary to implement the terms of this resolution; and be it further

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

RESOLVED, That Fund Balance be appropriated as follows:

INCREASE THE USE OF FUND BALANCE:

A.----.----.883.0000 Fund Bal, Rsvd Fund Bal-Reserve for Occupancy Tax \$10,000

; and be it further

RESOLVED, That the Director of Finance is authorized and directed to make the following amendments to the 2019 Budget:

INCREASE APPROPRIATION ACCOUNT:

A.6420.TOUR.4 Contractual—Promotion of Industry, Tourism \$10,000

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

KLC 4/5/19
KMW 5/1/19
SMA 5/2/19
KMD 5/7/19
GMB 5/7/19

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: A Resolution Authorizing Various Capital Projects in and for the County of Chautauqua, New York, at a Total Maximum Estimated Cost of \$5,260,363, and Authorizing the Issuance of \$3,242,863 Bonds of said County to Pay Costs Thereof

BY: Planning & Economic Development and Audit & Control Committees:

AT THE REQUEST OF: County Executive George M. Borrello:

BE IT RESOLVED, by the affirmative vote of not less than two-thirds of the total voting strength of the County Legislature of the County of Chautauqua, New York, as follows:

Section 1. The following capital projects and improvements are hereby authorized in and for the County of Chautauqua, New York:

- (a) WAN upgrades and expansion, at a maximum estimated cost of \$1,570,363, being a class of objects or purposes having a period of probable usefulness of ten years pursuant to subdivision 25 of paragraph a of Section 11.00 of the Local Finance Law;
- (b) Purchase of heavy equipment and machinery, at a maximum estimated cost of \$1,000,000, being a class of objects or purposes having a period of probable usefulness of fifteen years pursuant to subdivision 28 of paragraph a of Section 11.00 of the Local Finance Law; and
- (c) Improvements to facilities at Jamestown Community College, at a maximum estimated cost of \$2,690,000, being a class of objects or purposes having a period of probable usefulness of fifteen years pursuant to subdivision 12 of paragraph a of Section 11.00 of the Local Finance Law.

Section 2. The plan for the financing of the aforesaid purposes consists of the issuance of \$3,242,863 bonds of said County, hereby authorized to be issued therefor pursuant to the provisions of the Local Finance Law, which shall be allocated as per the maximum estimated costs set forth in Section 1 hereof, with only \$672,500 bonds allocated toward improvements at JCC, there being \$1,345,000 State aid and \$672,500 being provided from JCC toward such project.

Section 3. The faith and credit of said County of Chautauqua, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such bonds as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such bonds becoming due and payable in such year. There shall annually be levied on all the taxable real property of said County, a tax sufficient to pay the principal of and interest on such bonds as the same become due and payable.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

bonds herein authorized, including renewals of such notes, is hereby delegated to the Director of Finance, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said Director of Finance, consistent with the provisions of the Local Finance Law.

Section 5. All other matters except as provided herein relating to the serial bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue serial bonds with substantially level or declining annual debt service, shall be determined by the Director of Finance, the chief fiscal officer of such County. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the Director of Finance shall determine consistent with the provisions of the Local Finance Law.

Section 6. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said County is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with,

and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 8. This resolution, which takes effect immediately, shall be published in summary form in the official newspapers of such County, together with a notice of the Clerk of the County Legislature in substantially the form provided in Section 81.00 of the Local Finance Law.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

The adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

AYES:

NAYS:

ABSENT:

EXCUSED:

This resolution was thereupon declared duly adopted.

* * * * *

APPROVED
VETOES (VETO MESSAGE ATTACHED)

County Executive **Date**

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

KLC 4/26/19
KMW 4/26/19
SMA 4/27/19
KMD 4/30/19
GMB 5-1-19

TITLE: Investment Policy for the County of Chautauqua

BY: Audit & Control Committee:

AT THE REQUEST OF: County Executive George M. Borrello:

WHEREAS, pursuant to Local Law 4-04 of the County of Chautauqua, the Chautauqua County Charter was amended to provide that the County Legislature shall annually adopt by resolution an investment policy prior to the County Executive's preparation of the tentative budget; and

WHEREAS, New York State General Municipal Law §39 also requires the County to adopt a comprehensive investment policy; and

WHEREAS, the change in name of one of the County's authorized depositories needs to be reflected in this update of the County Investment Policy; therefore be it

RESOLVED, That the County Investment Policy is hereby reconfirmed and amended in Section VII to read as follows:

I. SCOPE

This investment policy applies to all moneys and other financial resources available for investment on the County's own behalf or on behalf of any other entity or individual. The policy and procedure herein shall be in addition to any other requirements set forth in the Chautauqua County Charter, Chautauqua County Administrative Code and applicable law.

II. OBJECTIVES

The primary objectives of the County's investment activities are, in priority order,

- *to conform with all applicable federal, state and other legal requirements (legality);
- *to adequately safeguard principal (safety);
- *to provide sufficient liquidity to meet all operating requirements (liquidity); and
- *to obtain reasonable rate of return (yield).

III. DELEGATION OF AUTHORITY

The County's responsibility for administration of the investment program is delegated to the Director of Finance who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability, based on a database or records incorporating description and amounts of investments, transaction dates, and other relevant information, and to regulate the activities of subordinate employees.

IV. PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the County to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

V. DIVERSIFICATION

It is the policy of the County to diversify its deposits and investments by financial institution, by investment instrument, and by maturity schedule.

VI. INTERNAL CONTROLS

It is the policy of the County for all moneys collected by any officer or employee of the government to transfer those funds to the Director of Finance within two (2) days of receipt, or within the time period specified in law, whichever is shorter.

The Director of Finance is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

VII. DESIGNATION OF DEPOSITARIES

The banks and trust companies authorized for the deposit of monies, up to the maximum amount of \$40,000,000 for each institution, are:

Community Bank	Key Bank of New York	Lakeshore Savings & Loan
M & T Bank	Bank of America	Evans Bank, N.A.
Citizen's Bank N.A.	JP Morgan Chase, N.A.	PayPal
Northwest Bank		

VIII. COLLATERALIZING OF DEPOSITS

In accordance with the provision of General Municipal Law, Section 10, all deposits of the County, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by one or more of the following:

1. By a pledge of "eligible securities" with an aggregate "market value," or provided by general Municipal Law, Section 10, equal to the aggregate amount of deposits from the categories as designated and approved by the New York State Comptroller.
2. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
3. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims - paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

IX. SAFEKEEPING AND COLLATERALIZATION

Eligible securities used for collateralizing deposits shall be held by the depository bank or trust company subject to security and custodial agreements. The security agreement shall provide that eligible securities are being pledged to secure the County deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released, and the events which will enable the County to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the County, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the County or its custodial bank.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for the County, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution, or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility.

Such agreement shall include all provisions necessary to provide the County a perfected interest in the securities.

X. PERMITTED INVESTMENTS

As authorized by General Municipal Law, Section 11, the County authorizes the Director of Finance to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- *Special time deposit accounts;
- *Certificates of deposit;
- *Obligations of the United States of America;
- *Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- *Obligations of the State of New York;
- *Obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district, or district corporation other than the County;
- *Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorize such investments;
- *Certificates of Participation (COPS) issued pursuant to GML, Section 109-b;
- *Obligations of the County, but only with any moneys in a reserve fund established pursuant to GML, Section 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n;

All investment obligations shall be payable or redeemable at the option of the County within such time as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the County within two years of the date of purchase.

XI. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The County shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the County conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the County. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Director of Finance is responsible for evaluating the financial position and maintaining a listing of proposed depositaries, trading partners and custodians. Such listing shall be evaluated at least annually.

The financial institutions and dealers, authorized for investment, up to an aggregate amount of \$100 million, are as follows:

Prudential Securities	Crew & Associates
Merrill Lynch	Mischler Financial Group
Bank of New York	Federal Reserve Bank –Treasury Direct
First Empire Securities	Manufacturer’s & Traders Trust Co.
Morgan Stanley	Financer Securities
McDonald Investments	JP Morgan Chase, N.A.
Wachovia Securities	Greenwich Capital
Edward Jones	Duncan-Williams Inc.
<u>The Baker Group LP</u>	<u>Stifel, Nicolaus & Company, Inc.</u>

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

The authorized custodians, up to an aggregate amount of \$100 million, are as follows:

Bank of New York	RIBS Greenwich Capital
Federal Reserve Bank	Manufacturer's & Traders Trust Co.
Wachovia Securities	Wilmington Trust
Edward Jones	Morgan Stanley
JP Morgan Chase, N.A.	

XII. PURCHASE AND SALE OF INVESTMENTS

The Director of Finance is authorized to contract for the purchase and sale of investments:

1. From an authorized trading partner, including through a repurchase agreement, future, or option contract.
2. By participation in a cooperative investment program with another governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the County.
3. By utilizing an ongoing investment program with an authorized tracking partner pursuant to a contract authorized by the County.

All purchased obligations, unless registered or inscribed in the name of the County, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold, or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the County by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, Section 10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for the County, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the County a perfected interest in the securities.

The Director of Finance shall notify the County Attorney and obtain approval as to the legality of an investment prior to making purchases of any new type of investment not currently in the County's portfolio. With regard to obligations issued by any municipality, school district, or district corporation other than the County, or obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies, the Director of Finance shall also receive the approval of the County Attorney as to the legality of the investment prior to making purchases of such investments.

XIII. REPURCHASE AGREEMENTS

Repurchase agreements are authorized subject to the following restrictions:

- * All repurchase agreements must be entered into subject to a Master Repurchase Agreement. Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- * Obligations shall be limited to obligations of the United States of America, and obligations guaranteed by agencies of the United States of America, where principal and interest are guaranteed by the United States of America.
- * No substitution of securities will be allowed.
- * The custodian shall be a party other than the trading partner.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

XIV. OVERSIGHT OF INVESTMENT PROGRAM

The Director of Finance shall provide written monthly investment reports to all County Legislators and the County Attorney which shall be accompanied by the actual monthly investment statements showing the County's current holdings, all transactions during the statement period, and realized and unrealized gains and losses. On not less than a quarterly basis, the Audit & Control Committee of the County Legislature shall discuss the status of the investment program at its regular committee meetings, including the four (4) objectives set forth in the County's Investment Policy. The Audit & Control Committee shall also on not less than an annual basis undertake a review with a financial advisor of the County's current investment holdings.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date

**CHAUTAUQUA COUNTY
RESOLUTION NO. _____**

TITLE: Authorize Review of Current Investment Holdings

BY: Audit & Control Committee:

AT THE REQUEST OF: Legislator Pierre Chagnon and Legislator Charles Nazzaro:

WHEREAS, oversight of the investment program is the responsibility of the Audit & Control Committee; and

WHEREAS, in its 2016 audit of Chautauqua County the Office of the New York State Comptroller recommended that the Legislature seek legal and financial guidance to develop a plan to rebalance current investments with investments consistent with GML and the County's policy, and

WHEREAS, the County's Investment Policy states that the Audit & Control Committee undertake a review with a financial advisor of the County's investment holdings; and

WHEREAS, in order to comply with both the State Comptroller's recommendations and the County's Investment Policy the Audit & Control Committee released an RFP for a review of its investment holding; and

WHEREAS, the Audit & Control Committee has received a proposal for a one time review of the County's investment holdings at a cost of \$15,000; and

WHEREAS, the 2019 Budget includes \$100,000 in account A-1320 for internal audit work, now therefore be it

RESOLVED, That the County Legislature authorizes the County Executive to enter into an agreement with Courier Capital for a one time review of the County's Investment holdings at a cost of \$15,000 paid from account A-1320.

APPROVED

VETOES (VETO MESSAGE ATTACHED)

County Executive

Date